

In unincorporated communities and in cities or towns of less than 2,500 population	\$ 50.00	Tax graduated according to population.
In cities or towns of 2,500 and less than 5,000 population	\$ 75.00	
In cities or towns of 5,000 and less than 10,000 population	\$110.00	
In cities or towns of 10,000 and less than 20,000 population	\$140.00	
In cities or towns of 20,000 and less than 30,000 population	\$175.00	
In cities or towns of 30,000 or more	\$200.00	

(a) Any person, firm, or corporation who or which deals exclusively in motor fuels and lubricants, and has paid the license tax levied under sub-section (1) of this section, shall not be subject to any license tax under sub-section (2), (3), and (4) of this section.

No additional tax on dealers in fuels and lubricants only.

(b) No additional license tax under this sub-section shall be levied upon or collected from any employee or salesman whose employer has paid the tax levied in this sub-section.

No tax on employees and salesmen.

(c) No dealer shall be issued dealer's tags until the license tax levied under this sub-section has been paid.

No tags issued till payment of tax.

(d) Premises on which used cars are stored or sold when owned or operated by a licensed new car dealer under the same name shall not be deemed as a separate place of business when conducted within the corporate limits of any city or town in which such new car business is conducted.

Premises on which cars are stored not considered separate place of business.

(e) Counties, cities, and towns may levy a license tax on each place of business located therein, taxed under this sub-section, not in excess of one-fourth of that levied by the State, with the exception that the minimum tax may be as much as twenty dollars (\$20.00).

Counties, cities and towns may tax.

SEC. 154. *Emigrant and Employment Agents.*

(a) Every person, firm, or corporation, either as agent or principal, engaged in soliciting, hiring, and/or contracting with laborers, male or female, in this State for employment out of the State shall apply for and obtain from the Commissioner of Revenue a State license for each county for the privilege of engaging in such business, and shall pay for such license a tax of five hundred dollars (\$500.00) for each county in which such business is carried on.

Tax on emigrant and employment agencies.

Emigrant agency, \$500.

(b) Every person, firm, or corporation who or which engages in the business of securing employment for a person or persons and charging therefor a fee, commission, or other compensation shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State and shall pay for such

Employment agency.